

CHAPTER 774

(House Bill 66)

AN ACT concerning

Sales and Use Tax - Controlled Dangerous Substances

FOR the purpose of authorizing a county to impose a sales or use tax on certain sales of certain controlled dangerous substances; and generally relating to a sales or use tax on controlled dangerous substances.

BY adding to

Article 81 - Revenue and Taxes
Section 411B-1
Annotated Code of Maryland
(1980 Replacement Volume and 1986 Supplement)

BY repealing and reenacting, without amendments,

Article 27 - Crimes and Punishments
Section 281
Annotated Code of Maryland
(1982 Replacement Volume and 1986 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

411B-1.

(A) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, A COUNTY MAY IMPOSE A SALES OR USE TAX ON CONTROLLED DANGEROUS SUBSTANCES AS DEFINED IN ARTICLE 27, § 277 OF THE CODE.

(B) A SALES OR USE TAX IMPOSED UNDER SUBSECTION (A) OF THIS SECTION MAY NOT BE IMPOSED ON SALES BY ANY PERSON WHO COMPLIES WITH ARTICLE 27, § 281 OF THE CODE.

Article 27 - Crimes and Punishments

281.

(a) Every person who manufactures, distributes, or dispenses any controlled dangerous substance within the State or who proposes to engage in the manufacture, distribution, or dispensing of any controlled dangerous substance within the State, shall obtain every two years a registration issued by the